

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 3, line 10, delete "IC 6-1.1-22.5-20." and insert "**IC**
- 2 **6-1.1-4-37(i).**".
- 3 Page 3, line 12, delete "IC 6-1.1-4-33." and insert "IC 6-1.1-4-33,
- 4 **IC 6-1.1-4-36(j), or IC 6-1.1-22.5-20.**".
- 5 Page 4, line 3, after "IC 22-13-2-8(c)," insert "**and except as**
- 6 **provided in subsection (j),**".
- 7 Page 4, line 6, after "(a)(14)," insert "**(a)(25), or (a)(26),**".
- 8 Page 4, line 9, after "periods." insert "**A rule adopted under**
- 9 **subsection (a)(25) or(a)(26) may be extended for an unlimited**
- 10 **number of extension periods.**".
- 11 Page 4, between lines 21 and 22, begin a new paragraph and insert:
- 12 "**(j) A rule described in subsection (a)(26) expires not later than**
- 13 **January 1, 2006.**".
- 14 Page 6, between lines 5 and 6, begin a new paragraph and insert:
- 15 "SECTION 7. IC 6-1.1-4-34, AS ADDED BY P.L.235-2003,
- 16 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 17 MAY 8, 2003 (RETROACTIVE)]: Sec. 34. (a) As used in this section,
- 18 "special master" refers to a person designated by the Indiana board
- 19 under subsection (e).
- 20 (b) The notice of reassessment under section 32(f) of this chapter
- 21 is subject to appeal by the taxpayer to the Indiana board. The
- 22 procedures and time limitations that apply to an appeal to the Indiana
- 23 board of a determination of the department of local government finance

do not apply to an appeal under this subsection. The Indiana board may establish applicable procedures and time limitations under subsection (l).

(c) In order to appeal under subsection (b), the taxpayer must:

(1) request and participate as required in the informal hearing process under section 33 of this chapter not later than forty-five (45) days after the date of the notice of reassessment under section 32(f) of this chapter;

(2) except as provided in section 33(i) of this chapter, receive a notice of changed reassessment under section 33(g) of this chapter; and

(3) file a petition for review with the appropriate county assessor not later than thirty (30) days after the notice of the department of local government finance is given to the taxpayer under section ~~32(f)~~ 32(g) of this chapter.

(d) The Indiana board may develop a form for petitions under subsection (c) that:

(1) outlines:

(A) the appeal process;

(B) the burden of proof; and

(C) evidence necessary to warrant a change to a reassessment; and

(2) describes:

(A) the increase in the property tax replacement credit; and

(B) other changes to the property tax system;

under P.L.192-2002(ss) that reduced the effect of general reassessment on property tax liability.

(e) The Indiana board may contract with, appoint, or otherwise designate the following to serve as special masters to conduct evidentiary hearings and prepare reports required under subsection (g):

(1) Independent, licensed appraisers.

(2) Attorneys.

(3) Certified level two Indiana assessor-appraisers (including administrative law judges employed by the Indiana board).

(4) Other qualified individuals.

(f) Each contract entered into under subsection (e) must specify the appointee's compensation and entitlement to reimbursement for expenses. The compensation and reimbursement for expenses are paid from the county property reassessment fund. Payments under this subsection from the county property reassessment fund may not exceed five hundred thousand dollars (\$500,000).

(g) With respect to each petition for review filed under subsection (c), the special masters shall:

(1) set a hearing date;

(2) give notice of the hearing at least thirty (30) days before the hearing date, by mail, to:

(A) the taxpayer;

- 1 (B) the department of local government finance;
- 2 (C) the township assessor; and
- 3 (D) the county assessor;
- 4 (3) conduct a hearing and hear all evidence submitted under this
- 5 section; and
- 6 (4) make evidentiary findings and file a report with the Indiana
- 7 board.
- 8 (h) At the hearing under subsection (g):
- 9 (1) the taxpayer shall present:
- 10 (A) its evidence that the reassessment is incorrect;
- 11 (B) the method by which the taxpayer contends the
- 12 reassessment is correctly determined; and
- 13 (C) comparable sales, appraisals, or other pertinent information
- 14 concerning valuation as required by the Indiana board; and
- 15 (2) the department of local government finance shall present its
- 16 evidence that the reassessment is correct.
- 17 (i) The Indiana board may dismiss a petition for review filed under
- 18 subsection (c) if the evidence and other information required under
- 19 subsection (h)(1) is not provided at the hearing under subsection (g).
- 20 (j) The township assessor and the county assessor may attend and
- 21 participate in the hearing under subsection (g).
- 22 (k) The Indiana board may:
- 23 (1) consider the report of the special masters under subsection
- 24 (g)(4);
- 25 (2) make a final determination based on the findings of the special
- 26 masters without:
- 27 (A) conducting a hearing; or
- 28 (B) any further proceedings; and
- 29 (3) incorporate the findings of the special masters into the board's
- 30 findings in resolution of the appeal.
- 31 (l) The Indiana board may adopt emergency rules under
- 32 IC 4-22-2-37.1 to:
- 33 (1) establish procedures to expedite:
- 34 (A) the conduct of hearings under subsection (g); and
- 35 (B) the issuance of determinations of appeals under subsection
- 36 (b); and
- 37 (2) establish deadlines:
- 38 (A) for conducting hearings under subsection (g); and
- 39 (B) for issuing determinations of appeals under subsection (b).
- 40 (m) A determination by the Indiana board of an appeal under
- 41 subsection (b) is subject to appeal to the tax court under IC 6-1.1-15.
- 42 (n) This section expires December 31, 2005."
- 43 Renumber all SECTIONS consecutively.
- (Reference is to HB 1001 as printed November 18, 2003.)

Representative Dobis